

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 02-0481P

Sales and Use Taxes

Months Ending January 2001 through September 2001

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ISSUE(S)

I. Tax Administration – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer was assessed late filing penalties for several months in the year 2001. In a letter dated October 30, 2001, taxpayer requests the department waive the penalties assessed against it.

Taxpayer states it had filed annually with its last remittance mailed on January 31, 2001 for a payment of \$91,640.40 for the calendar year 2000. Recently the Department requested that the taxpayer file monthly. Because the Accounting Department had gone through some reorganization it requests a penalty waiver.

I. Tax Administration – Penalty

DISCUSSION

Taxpayer states the failure to file monthly was not intentional and requests a penalty waiver.

The Department finds the penalty appropriate. Taxpayer's failure to remit the tax was not the result of reasonable cause. Taxpayer was aware of the monthly remittance requirements and has not provided reasonable cause to allow a penalty waiver.

FINDING

Taxpayer's protest is denied.